


A RESOLUTION


Councilmember Natalyn Archibong

A Resolution directing the City's Law Department to seek clarification from the Dekalb County Attorney as to the relationship between the City of Atlanta And Dekalb County as it relates to the use of Dekalb County's HOST (Homestead Option Sales and use Tax) Revenues; and for other purposes

WHEREAS, the voters of Dekalb County, Georgia approved the collection of the Homestead Option Sales and use Tax for use in capital outlay projects and in funding services within the defined special district equal to the revenue lost to the homestead exemption; and

WHEREAS, the budgeting, appropriation and accounting of the expenditure of funds collected from HOST shall be made in accordance with the requirements of State law; and

WHEREAS, there were intergovernmental agreements that stipulated that Dekalb County would share the HOST revenue with municipalities within the County; and

WHEREAS, a portion of Atlanta lies in Dekalb County; and

WHEREAS, due to a contract breach by the City of Atlanta, the City has not received any funds since 1998, when it received \$1,111,000 as its pro rata share.

WHEREAS, the Dekalb County Code stipulates that "by March 1 of each year, the Chief Executive Officer shall specifically delineate in a separate section of the proposed executive annual budget to the board of commissioners, the amount of HOST funds to be allocated in the proposed executive annual budget for use in capital outlay projects and in funding services within the defined special district equal to the revenue lost to the homestead exemption"; and

WHEREAS, inclusive in that project list should be a list of capital projects benefiting the citizens of Atlanta in Dekalb; and

NOW, THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA as follows:

Section 1: That the Department of Law is hereby directed to glean clarification from the County Attorney of Dekalb County the status of the relationship between the City of Atlanta and Dekalb County as it relates to the Homestead Option Sales and Use Tax, and to make specific recommendations as to the remedial action to be taken.

Section 2: That the Law Department is directed to make a written report to the Finance/Executive Committee and the affected Councilmembers (representatives of Atlanta in Dekalb within ten (10) days after the adoption of this legislation.

Section 3: That all resolutions and parts of resolutions in conflict herewith are hereby waived.